

INSTRUCTIONS AND EXAMPLES FOR A CATEGORICAL BUDGET JUSTIFICATION

A. PERSONNEL

[List each position. give a brief job description of 50 words or less. For each position listed, multiply the monthly salary or wages by the percentage of personnel time by the number of months which the salary is to be paid from this budget.]

Example:

Executive Director (Gonzales)

\$_____/monthly X ____% X 12 = \$_____

Oversees all program activities. Ensures compliance with contract requirements. Provides program/financial information to the Board of Directors. Acts as agency personnel director and public spokesperson. Supervises Case Manager.

Bookkeeper (Jones)

\$_____/monthly X ____% X 12 = \$_____

Performs full charge bookkeeping duties. Inputs transaction data and produces general ledger, income/expense statements and balance sheets. Maintains and produces payroll. Checks invoices for accuracy and prepares them to be approved for payment. Prepares accounts payable.

Case Manager (Watson)

\$_____/monthly X ____% X 12 = \$_____

Designs and maintains data collection system. Prepares all required program reports. Evaluates staff performance and conducts quality assurance.

B. FRINGE BENEFITS

[Itemize the cost of fringe benefits paid for employees, including employer contributions for Social Security, retirement, insurance and unemployment compensation. Fringe benefits requested must represent the actual benefits paid for employees.]

Example:

FICA: ____ x \$_____ = \$_____

Insurance: \$_____ x ____ FTEs = \$_____

Worker's Comp: rate x salaries = \$ _____

Unemployment: rate x salaries = \$ _____

C. STAFF TRAVEL

[Budget the projected costs of transportation, lodging, meals, and related expenses for official staff business travel conducted in carrying out the contract. Out of state travel is only allowed with pre-approval from the TDH. **NOTE:** Grantees who do not have written travel reimbursement policies must use TDH travel reimbursement rates as follows: \$.28/mile, \$25/day meals, \$70/day lodging.]

Example:

Expenses for 3 staff members to attend Conferences:

Airfare @ \$_____ X 3 staff = \$_____

Lodging @ \$_____ X 4 days X 3 staff = \$_____

Meals @ \$_____ X 4 days X 3 staff = \$_____

Director to attend Annual Ryan White conference and one other TDH meeting:

Airfare @ \$_____ X 1 staff = \$_____

Lodging @ \$_____ X 4 days X 1 staff = \$_____

Meals @ \$_____ X 4 days X 1 staff = \$_____

D. EQUIPMENT

Equipment is defined by TDH as non-expendable personal property with a unit cost of more than \$1,000.00 and a useful life of more than one year, with the following exceptions: fax machines, stereo systems, cameras, video recorders/players, microcomputers, printers, software, medical and laboratory equipment. Medical and laboratory equipment in this category is defined as microscopes, oscilloscopes, centrifuges, balances, and incubators. Medical and laboratory equipment not included in these five categories are not considered a capital asset unless the unit value is over \$1,000.00. The exception items listed will still be inventoried if their unit cost plus any items used with or attached to the unit is \$500.00 or greater. For items with component parts (i.e., computers), the aggregate cost must be considered when applying the \$500/\$1,000 threshold.

Complete specifications for equipment purchases must be attached, using the justification form provided. Prior written approval from the TDH is required before grantee may acquire equipment. List each item, describe and explain use.

E. SUPPLIES

[This category is for the costs of materials and supplies necessary to carry out the project. It includes general office supplies, janitorial supplies, and any equipment with a purchase price (including freight) of less than \$1000 or less per item.]

Example:

General office supplies - \$_____

Phlebotomy supplies - \$_____

F. CONTRACTUAL

G. OTHER

[All direct-cost items not identified and explained in the above categories should be explained and fully itemized here. Some of the major expenditures that should be budgeted in this category include:]

1. Space and equipment rental
2. Utilities and telephone expenses
3. Printing and reproduction expenses
4. Lease (not purchase) of photocopier or other equipment
5. Postage and shipping
6. Temporary staff obtained through an employment agency
7. Contract CPA or bookkeeping services
8. Cost of external audit
9. Janitorial services
10. Insurance and bonds
11. Equipment repairs or services (maintenance agreements, etc.)
12. Books, periodicals, pamphlets, and memberships
13. Advertising
14. Conference registration fees and other training costs
15. Consulting fees (not allowed for preparation of grants to the TDH). Requires prior approval from the TDH. Can include cost of preparing HIV prevention grants from other sources. Can include cost of technical assistance not provided by the TDH. Written justification must be submitted.

H. TOTAL DIRECT COSTS

[Enter the total of A - G above]

I. INDIRECT COSTS

[Applicant should indicate the indirect cost rate and attach a copy of the current negotiated indirect cost rate, if applicable. If applicant is using the "Uniform Grant Management Standards" to determine Indirect Cost, an INDIRECT COST BUDGET CATEGORY DETAIL FORM must be completed. The form requires a description of each type of cost and a justification. The justification should include an explanation of the purpose of the service and how it is necessary for completion of the activity.]

J. TOTAL BUDGET
